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**Skagit Valley College**

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**Agency: 674**

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**Audit Report:** 2003 Higher Education System Report

**Finding Number:** 03-05

**Finding:** Skagit Valley Community College does not have adequate controls and monitoring over revenues in several departments.

**Fraud Amount:** \$2,328.00

**Recovery to Date:** \$500.00

**Resolution/Status:** Radio Station (KSVR) - The College met with the Department manager and implemented additional internal controls that ensure all underwriting receipts of KSVR are properly received, recorded, and reconciled. Pre-numbered, preprinted Skagit Valley College (SVC) receipts are handwritten for off-site collections, with a copy given to advertiser. On campus payees are escorted or directed to the cashier to make payment. Checks received in the mail are logged, verified by two people, and delivered to the cashier. A pre-numbered, preprinted SVC-KSVR standardized underwriting agreement form has been developed and will be used. KSVR took action regarding this item when improper use of funds was determined. KSVR will continue to review and monitor receipts on an on going basis.

Parking - The College has increased internal controls and monitoring of parking receipts.

Baseball Auction - The College will review all future fund raising events prior to occurrence. Procedures and practices will be implemented and adhered to. The College will not permit future College auctions without proper review and established procedures and controls.

Mailroom - The College held meetings with those departments regularly receiving checks in the mail to review the "mail remittance" log procedures and requirements for two people to open the mail when there is a likelihood of checks being received in the mail. The College also held personal meetings with several departments that may occasionally receive checks in the mail, to review their procedures for logging mail remittances and having two people to verify receipts.

Transfer of Funds - The College has shared this concern with various departments and has implemented practices that should be followed. The College has provided instructions for the transferring of funds.

**Criminal action taken:** The case has been referred to the County Prosecutor for any action deemed appropriate. No action taken as of December 15, 2004.

**Personnel action taken:** The individual committing the fraud was a volunteer and was dismissed by the Radio station.

**Amount to be recovered:** \$6,050.00

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